

IN THE UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF NORTH CAROLINA
WILSON DIVISION

IN RE:)	
ANN MARIE MCMASTER,)	CASE NO. 09-05867-8-JRL
)	
Debtor.)	CHAPTER 13
_____)	

UNITED STATES' RESPONSE TO OBJECTION TO CLAIM
OF INTERNAL REVENUE SERVICE

The United States of America, by and through the United States Attorney for the Eastern District of North Carolina, on behalf of the Internal Revenue Service (IRS), responds to Debtor's Objection to Claim of the Internal Revenue Service, stating the following:

1. The Debtor filed Chapter 13 bankruptcy petition on July 15, 2009.
2. The IRS correctly filed its proof of claim on August 21, 2009, in the amount of \$18,090.64 with \$7,683.00 as secured, \$10,407.64 as unsecured general.
3. The Debtor filed an objection to this claim on December 11, 2009, stating that Debtor does not own any property in Spartanburg County, South Carolina for an IRS lien to attach to, therefore the IRS's claim should be allowed only as unsecured general.
4. Debtor has or is in the process of separating from her spouse. The IRS' secured claim was based upon the Debtor's half interest in real and personal property.
5. The IRS' claim should be allowed as filed.

WHEREFORE, the United States of America respectfully requests that the Court dismiss this contested matter and allow the proof of claim as filed or in the alternative schedule this matter for hearing.

Respectfully submitted this 11th day of January, 2010.

GEORGE E.B. HOLDING
United States Attorney

BY: /s/ S. Katherine Burnette
S. Katherine Burnette
Assistant United States Attorney
Civil Division
310 New Bern Avenue
Federal Building, Suite 800
Raleigh, NC 27601-1461
Telephone: (919) 856-4049
FAX: (919) 856-4821

CERTIFICATE OF SERVICE

I do hereby certify that I have this 11th day of January, 2010, served a copy of the foregoing upon the below-listed parties electronically and/or by placing a copy of the same in the U.S. Mails, addressed as follows:

Ann Marie McMaster
1210 Southerland Road
Garner, NC 27529

John T. Orcutt
Attorney for Debtor
6616-203 Six Forks Road
Raleigh, NC 27615

John F. Logan
Chapter 13 Trustee
P.O. Box 61039
Raleigh, NC 27661-1039

/s/ S. Katherine Burnette
S. KATHERINE BURNETTE
Assistant United States Attorney
Civil Division